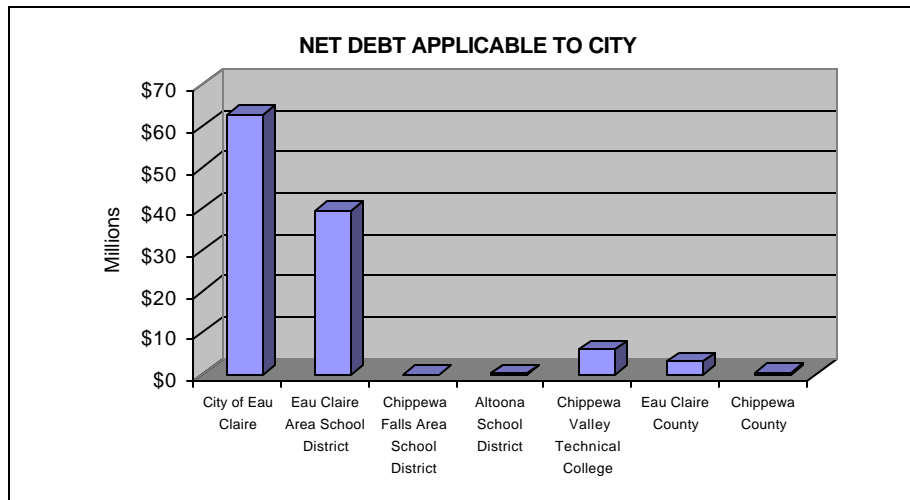


CITY OF EAU CLAIRE

TABLE 24
SCHEDULE OF DIRECT AND INDIRECT
GENERAL OBLIGATION DEBT
December 31, 2005

Governmental Unit	<u>Total Debt</u>	Estimated Percentage Applicable To City (1)	Net Debt Applicable To City
Direct debt:			
City of Eau Claire	<u>\$ 62,813,095</u>	100.00%	<u>\$ 62,813,095</u>
Indirect debt:			
Eau Claire Area School District	52,979,393	74.69%	39,569,048
Chippewa Falls Area School District	5,510,000	0.19%	10,353
Altoona School District	8,204,774	3.02%	247,811
Chippewa Valley Technical College	28,810,000	20.48%	5,900,985
Eau Claire County	5,031,103	61.27%	3,082,557
Chippewa County	<u>13,460,000</u>	3.74%	<u>503,404</u>
Total indirect debt	<u>113,995,270</u>		<u>49,314,158</u>
Total direct and indirect debt	<u>\$176,808,365</u>		<u>\$ 112,127,253</u>
Indirect debt per capita			\$ 763
Indirect debt as a % of equalized value			1.32%
Total direct and indirect debt per capita			\$ 1,735
Total direct and indirect debt as a % of equalized value			3.00%



(1) NOTE: The percentage of debt applicable to the City is based on the most recent equalized value of the taxing districts within the City as compared to the entire district.

Sources: City of Eau Claire Comprehensive Annual Financial Report
Financial Officers of the overlapping School Districts and Counties